



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N Street
Sacramento, CA 95814

GAVIN NEWSOM
Governor

YOLANDA RICHARDSON
Secretary
Government Operations Agency

NICOLAS MADUROS
Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115
CRS
711

EFFECTIVE IMMEDIATELY WITHDRAWAL OF SPECIAL NOTICE L-698 *Clarifying the Wholesale Cost Basis for Out-of-State Licensed Tobacco Products Distributors Effective October 1, 2019*

The California Department of Tax and Fee Administration (CDTFA) has withdrawn the August 2019, special notice, [L-698](#), *Clarifying the Wholesale Cost Basis for Out-of-State Licensed Tobacco Products Distributors Effective October 1, 2019*, effective immediately.

Refund

An out-of-state licensed tobacco products distributor may file a claim for refund for the amount of tobacco products tax that was overpaid based on the information provided in special notice L-698 by using our online services at onlineservices.cdtfa.ca.gov/_/ or form [CDTFA-101](#), *Claim for Refund or Credit*.

More Information

For more information regarding cigarette and tobacco products taxes, please see our *Tax Guide for Cigarettes and Tobacco Products* at www.cdtfa.ca.gov/industry/cigarette-and-tobacco-products.htm, or call our Customer Service Center at 1-800-400-7115 (CRS:711), then select the *Special Taxes and Fees* option and follow the prompts. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.



Be Counted!

If we're not counted, we won't be seen or heard. Let's use our voices and fight for our families and communities by filling out the #2020Census! Education, healthcare, and infrastructure spending is determined from Census data. Get counted at my2020census.gov or by calling 1-844-330-2020 now.